



Law amending and supplementing the Law on Measures and Actions during the State of Emergency, declared by a decision of the National Assembly of March 13, 2020, and on Overcoming the Consequences

DECREE No. 55

On the basis of Art. 98, item 4 of the Constitution of the Republic of Bulgaria

I DECIDE:

To promulgate in the State Gazette the Act on Amendments and Supplements to the Act on Measures and Actions during the State of Emergency, declared by a decision of the National Assembly of March 13, 2020, and on Overcoming the Consequences, adopted by the 44th National Assembly on February 12, 2021.

Issued in Sofia on February 17, 2021.

President of the Republic: **Rumen Radev**

Sealed with the state seal.

Minister of Justice: **Desislava Ahladova**

LAW

on amendments and supplements to the Law on Measures and Actions during the State of Emergency, declared by a decision of the National Assembly of March 13, 2020, and on Overcoming the Consequences (promulgated in the State Gazette, issue 28 of 2020; amended in issues 34, 38, 44, 55, 60, 64, 71, 92 and 98 of 2020; Decision No. 15 of the Constitutional Court of 2020 – issue 101 of 2020; amended in issues 103, 105, 107, 109 of 2020 and issue 11 of 2021)

§ 1. In Art. 5, the following paragraph 5 is created:

"(5) Provisional measures shall not be imposed and enforcement actions shall not be carried out until two months after the lifting of the emergency epidemic situation on funds paid to workers and employees as compensation on the basis of an act of the Council of Ministers in connection with overcoming the consequences of COVID-19. Attachment notices on the receivables of workers and employees under sentence one, including those received on their bank or other payment accounts, shall not be subject to enforcement."

§ 2. In Art. 6c, para. 1, after the words "state property" the following shall be added: "as well as the management bodies of state-owned enterprises and commercial companies with 100 percent state participation in the capital, which have leased or provided their properties for use".

§ 3. Article 6d is hereby created:

"Art. 6d. (1) For the period from January 1, 2021 until two months after the cancellation of the emergency epidemic situation, no offset shall be made of the transfers to be granted to the municipalities with the interest-free loans not repaid on time, provided by the central budget to the municipalities under Art. 103 and 130g, para. 1 of the Public Finance Act, and under § 38 of the transitional and final provisions of the Act amending and supplementing the Health Act (SG, issue 44 of 2020).

(2) For the period from January 1, 2021 until two months after the cancellation of the emergency epidemic situation, no interest shall be due on the outstanding amount of the interest-free loans under paragraph 1 pursuant to the Act on Interest on Taxes, Fees and Other Similar State Receivables.

(3) The transfers intercepted in the period under para. 1 with interest-free loans under para. 1 not repaid on time shall be cancelled ex officio by the Ministry of Finance upon a written request from the mayor of the municipality to the Minister of Finance, made by February 28, 2021.

(4) For interest-free loans under paragraph 1 not repaid on time, which have been offset against transfers subject to disbursement in the period under paragraph 1 and have not been cancelled ex officio by the Ministry of Finance in accordance with the procedure set out in paragraph 3, the amount of interest due under the Interest on Taxes, Fees and Other Similar State Receivables Act shall be calculated up to the date on which the offset was made.

§ 4. The following additions are made to Article 15a:

1. In paragraph 1, a second sentence is created: "Funds may also be provided through an additional transfer from the budget of the Ministry of Health."

2. Paragraphs 2 – 4 are hereby created:

"(2) The Ministry of Health may pay additional remuneration for achieved results to employees in the system of the Ministry of Health and its subordinate budget administrators working under unfavorable working conditions during the declared state of emergency, respectively the extraordinary epidemic situation, including for activities related to vaccination against COVID-19.

(3) The restrictions under Art. 67, para. 9 and 10 of the Civil Servant Act and Art. 107a, para. 15 and 16 of the Labor Code may be exceeded up to the amount of the remuneration under Para. 2 and the social security contributions due thereon.

(4) The periodicity of payment of the remuneration under para. 2 shall be determined by order of the Minister of Health, and the restrictions under art. 67, para. 8 of the Civil Servant Act and art. 107a, para. 15 of the Labor Code shall not apply.

§ 5. The following amendments and additions are made to Article 26b:

1. Paragraph 1 is amended as follows:

"(1) Micro, small and medium-sized enterprises that, in implementation of an order of the Minister of Health in an emergency epidemic situation, have suspended their activities after November 1, 2020, shall be provided with grants in the amount of a percentage of their turnover excluding VAT for the same calendar period within the period from March 1, 2019 to February 29, 2020 inclusive, for a period until the relevant grounds for suspension of activity cease to exist. For enterprises that, after January 1, 2020, have started/resumed an activity that was suspended in implementation of an order of the Minister of Health, the grants shall be in the amount of a percentage of their turnover excluding

VAT for the previous month of the month in which the activity was suspended. The funds under the previous sentence shall be provided for each of the months until the relevant grounds for suspension of activity cease to exist, and for an incomplete month the grants shall be provided proportional to the days of the month.

2. In para. 2, a second sentence is created: "A procedure through the selection of project proposals may be participated in and grant aid may be provided to persons who do not have public obligations under Art. 162, para. 2, items 1 and 7 of the Tax and Social Security Procedure Code before January 1, 2020, established by an effective act of a competent authority, or their obligations have been deferred, re-scheduled or secured, including persons for whom the grounds under Art. 54, para. 1, item 6 of the Public Procurement Act are present."

§ 6. The following amendments and additions are made to the transitional and final provisions:

1. In § 4a, paragraphs 1 and 2, the number "60" is replaced by "90".

2. § 21b is hereby created:

"§ 21b. (1) In 2021, vaccines against COVID-19 may also be administered to:

1. persons residing permanently in the Republic of Bulgaria;

2. members of diplomatic and consular missions and of missions of international organizations accredited in the Republic of Bulgaria, as well as members of their administrative, technical and service staff;

3. family members of the persons under item 2 who live with them in the same household in the Republic of Bulgaria.

(2) The conditions and procedure for the vaccination of the persons under para. 1 are determined in the national vaccination plan against COVID-19 in the Republic of Bulgaria, adopted by Decision No. 896 of the Council of Ministers of December 7, 2020.

Transitional and final provisions

§ 7. In the Act on Amendments and Supplements to the Value Added Tax Act (SG, issue 104 of 2020), the following additions are made to the transitional and final provisions:

1. § 74a is hereby created:

"§ 74a. The tax relief under Art. 189b of the Corporate Income Tax Act, representing state aid for farmers, may be used until December 31, 2022, including for the corporate tax for 2022."

2. § 78a is hereby created:

"§ 78a. Taxable persons newly established in 2020 shall not make advance payments for corporate tax under the Corporate Income Tax Act in 2021, with the exception of those newly established as a result of a transformation under the Commerce Act, which shall make quarterly advance payments for corporate tax in 2021."

3. § 81a is hereby created:

"§ 81a. The tax relief under Art. 48, para. 6 of the Personal Income Tax Act, representing state aid for farmers, may be used until December 31, 2022, including for the tax on the annual tax base under Art. 28 of the Personal Income Tax Act for 2022. "

§ 8. In the Corporate Income Tax Act (promulgated in the State Gazette, No. 105 of 2006; amended in Nos. 52, 108 and 110 of 2007, Nos. 69 and 106 of 2008, Nos. 32, 35 and 95 of 2009, No. 94 of 2010, Nos. 19, 31, 35, 51, 77 and 99 of 2011, Nos. 40 and 94 of 2012, Nos. 15, 16, 23, 68, 91, 100 and 109 of 2013, Nos. 1, 105 and 107 of 2014, Nos. 12, 22, 35, 79 and 95 of 2015, No. 32, 74, 75 and 97 of 2016, No. 58, 85, 92, 97 and 103 of 2017, No. 15, 91, 98, 102, 103 and 105 of 2018, No. 24, 64, 96, 101 and 102 of 2019 and No. 18, 28, 38, 69, 104, 107 and 110 of 2020) the following amendments and supplements are made:

1. In Art. 176a, para. 1 the words "and 4" shall be deleted.

2. In § 1, item 64 of the additional provisions, a third sentence is created: "Jurisdictions with a preferential tax regime are also the countries/territories included in the European Union List of jurisdictions that do not provide cooperation for tax purposes."

§ 9. The following amendments and supplements shall be made to the Gambling Act (promulgated in the State Gazette, issue 26 of 2012; amended in issues 54, 82 and 94 of 2012, issue 68 of 2013, issues 1 and 105 of 2014, issues 61 and 79 of 2015, issues 74 and 98 of 2016, issue 103 of 2017, issue 42 of 2019, issues 14, 69 and 104 of 2020 and issue 11 of 2021):

1. In Art. 4, para. 3 the word "keno" is deleted.

2. In Article 5:

a) in paragraph 1:

aa) in item 1 the words "and lotto" are replaced by "lotto and keno";

bb) in item 3 the words "numerical lottery games bingo and keno" are replaced by "numerical lottery game bingo";

b) in para. 2, item 2 the words "numerical lottery games bingo and keno" shall be replaced by "numerical lottery game bingo".

3. In Art. 6, para. 1, item 5, the following is added at the end: "based on tests by a laboratory entered in the register under Art. 20, para. 1, item 4 and under the conditions and procedure specified in the regulation under Art. 42, para. 2".

4. In Art. 26, para. 4:

a) in item 1 the words "numerical lottery games bingo and keno" are replaced by "numerical lottery game bingo";

b) in item 4 the words "and lotto" are replaced by "lotto and keno".

5. In Art. 34, para. 2, item 6, the words "respectively – communication equipment, as well as the maximum number of simultaneous gaming sessions corresponding to the number of gaming seats on the virtual gaming equipment for the relevant website" shall be replaced by "respectively in the case of online betting – name, type and version of the communication equipment".

6. Article 42, paragraph 3 is amended as follows:

"(3) The operation in the country of gaming equipment and jackpot systems for gambling games of a type and modification that are not entered in the register under Art. 20, para. 2 on the basis of tests by a laboratory entered in the register under Art. 20, para. 1, item 4 and under the conditions and according to the procedure specified in the regulation under Para. 2 is not allowed."

7. In Art. 45a, the previous text becomes para. 1 and para. 2 is created:

"(2) The use of self-service devices for organizing lottery games that are not entered in the register under Art. 20, para. 2 on the basis of tests by a laboratory entered in the register under Art. 20, para. 1, item 4 and under the conditions and according to the procedure specified in the regulation under Art. 42, para. 2 is not allowed."

8. In Article 55:

a) in paragraph 1, sentence one, the words "and lotto" shall be replaced by "lotto and keno";

b) in paragraph 3, first sentence, after the word "lotto" "and keno" shall be added;

c) in paragraph 4, sentence one, the words "and lotto" shall be replaced by "lotto and keno".

9. Article 57 is amended as follows:

"Play bingo"

Art. 57. (1) The game of bingo is a gambling game in which one bets on one or more number combinations and a certain number of numbers are drawn, forming the winning combinations.

(2) In the game of bingo, bets are placed with coupons on which combinations of numbers are pre-printed.

(3) When the game is organized in a gaming hall, the participation coupons are securities issued by the state. They are provided to the organizers by the Ministry of Finance upon request.

(4) The amounts of winnings in the bingo game are formed as a predetermined percentage of the proceeds. At least 50 percent of the value of the proceeds from the bingo game is distributed among the participants in the form of winnings, which are provided immediately after their announcement.

(5) The bingo game must be provided with a central computer system entered in the register under Art. 20, para. 2, including a system for online submission of information on the formation and distribution of winnings. The central computer system must ensure the submission of information to a server of the National Revenue Agency, and must ensure online registration of each transaction in the system of the National Revenue Agency in accordance with the procedure and manner specified in the regulation under Art. 17, para. 3, item 6.

10. Article 58 is repealed.

§ 10. In the National Standardization Act (promulgated in the State Gazette, issue 88 of 2005; amended in issue 42 of 2009, issue 97 of 2010, issue 82 of 2012 and issues 7 and 103 of 2018), in Article 55, item 7 is added:

"7. transfers from other budgets for other activities assigned by law."

§ 11. In the Act on Amendments and Supplements to the Act on State Reserves and Wartime Stocks (SG, issue 65 of 2020), the following § 19a is created in the transitional and final provisions:

"§ 19a. The State Agency "State Reserve and Wartime Stocks" shall perform the activities of the State Enterprise "State Petroleum Company" under Art. 11b, para. 1 of the State Reserves and Wartime Stocks Act and the functions under Art. 3a of the Oil and Petroleum Products Stocks Act until the final actual transfer of the assets, liabilities, archives, stored reserves and stocks by the agency to the State Enterprise "State Petroleum Company". The financing of the activities and functions under sentence one shall be carried out by providing transfers from the budget of the Ministry of Economy to the budget of the State Agency "State Reserve and Wartime Stocks". The resulting compensated changes in the budgets of the Ministry of Economy and the State Agency "State Reserve and Wartime Stocks" shall be carried out in accordance with Art. 110, para. 4 of the Public Finance Act."

§ 12. In the Family Benefits for Children Act (promulgated in the State Gazette, No. 32 of 2002; amended in No. 120 of 2002, No. 112 of 2003, No. 69 of 2004, No. 105 of 2005, No. 21, 30, 33, 68 and 95 of 2006, No. 113 of 2007, No. 71 and 110 of 2008, No. 23 of 2009, No. 15 and 24 of 2010, No. 99 of 2011, No. 54 and 103 of 2012, No. 15 and 109 of 2013), No. 57, 79 and 96 of 2015, No. 98 of 2016, No. 99 of 2017, No. 30, 77, 88 and 105 of 2018, No. 24, 35, 101 of 2019 and No. 104 of 2020) the following additions are made:

1. In Article 8e:

a) in para. 5, item 2, the following is added at the end: "and from families of relatives or close friends and voluntary foster families under para. 2";

b) Paragraph 9 is created:

"(9) The amount of the monthly allowance for families of relatives or close friends and voluntary foster families, when the placed child has a certain 90 and over 90 percent type and degree of disability or degree of permanently reduced working capacity, shall be reduced by the amount of the monthly financial allowances that the families receive for the child pursuant to the Child Protection Act."

2. In § 1 of the additional provisions, item 12 is created:

"12. "Voluntary foster families" are foster families under Art. 31, para. 1 of the Child Protection Act, which are not professional."

§ 13. (1) The provision of Art. 63, para. 15 of the State Budget Act of the Republic of Bulgaria for 2021 shall also apply to families of relatives or close friends and voluntary foster families, where children with permanent disabilities are placed in accordance with Art. 26 of the Child Protection Act.

(2) The provision of Art. 63, para. 16 of the State Budget Act of the Republic of Bulgaria for 2021 shall apply to professional foster families in which children with permanent disabilities are placed in accordance with Art. 26 of the Child Protection Act.

§ 14. In the Social Services Act (promulgated, State Gazette, issue 24 of 2019; amended, issue 101 of 2019; Decision No. 9 of the Constitutional Court of 2020 – issue 65 of 2020; amended, issues 71 and 110 of 2020) the following amendments and supplements are made to the transitional and final provisions:

1. In § 31, para. 1, the words "18 months from the entry into force of the law" are replaced by "12 months from the publication of the results of the population and housing census in the Republic of Bulgaria in 2021".

2. In § 38, para. 1 the words "July 1" are replaced by "December 31".

3. In § 44:

a) in para. 1 the words "From 1 January 2022" shall be deleted, a comma shall be placed at the end and "from 1 January of the year following the adoption of the National Social Services Map" shall be added;

b) in para. 2 the words "December 31, 2021" shall be replaced by "January 1 of the year following the adoption of the National Social Services Map".

§ 15. In the Local Taxes and Fees Act (promulgated in the State Gazette, No. 117 of 1997; amended in Nos. 71, 83, 105 and 153 of 1998, No. 103 of 1999, Nos. 34 and 102 of 2000, No. 109 of 2001, Nos. 28, 45, 56 and 119 of 2002, Nos. 84 and 112 of 2003, Nos. 6, 18, 36, 70 and 106 of 2004, Nos. 87, 94, 100, 103 and 105 of 2005, Nos. 30, 36 and 105 of 2006, No. 55 and 110 of 2007, No. 70 and 105 of 2008, No. 12, 19, 41 and 95 of 2009, No. 98 of 2010, No. 19, 28, 31, 35 and 39 of 2011; Decision No. 5 of the Constitutional Court of 2012 – No. 30 of 2012; amended, No. 53, 54 and 102 of 2012, No. 24, 30, 61 and 101 of 2013, No. 105 of 2014, No. 14, 35, 37, 79 and 95 of 2015, No. 32, 43 and 74 of 2016; amended, issue 80 of 2016; amended, issue 97 of 2016, issues 88, 92, 96, 97 and 99 of 2017, issues 98 and 108 of 2018, issue 1 of 2019; Decision No. 4 of the Constitutional Court of 2019 – issue 32 of 2019; amended, issues 38, 96, 101 and 102 of 2019 and issues 18, 71, 104, 107 and 110 of 2020) the following amendments are made:

1. Article 22 is amended as follows:

"Art. 22. The Municipal Council shall determine by the ordinance under Art. 1, para. 2 the amount of the tax within the limits of 0.1 to 4.5 per thousand on the tax assessment of the real estate."

2. In the Act on Amendments and Supplements to the Local Taxes and Fees Act (promulgated in the State Gazette, issue 101 of 2013; amended in issue 105 of 2014, issue 95 of 2015, issue 97 of 2016, issue 88 of 2017 and issue 98 of 2018) in the final provisions:

a) in § 13, para. 1 the words "December 31, 2021" shall be replaced by "December 31 of the year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021";

(b) paragraph 13a is repealed.

3. In the Act on Amendments and Supplements to the Local Taxes and Fees Act (promulgated in the State Gazette, issue 88 of 2017; amended in issue 98 of 2018) in the transitional and final provisions:

a) in § 16:

aa) in para. 1 the words "for 2022" and "31 January 2022" shall be replaced respectively with "for the second year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021" and "31 January of the second year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021";

bb) in para. 2 the words "For 2022" shall be replaced by "For the second year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021";

b) in § 17, para. 1 in the text before item 1, the words "for 2022" shall be replaced by "for the second year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021";

c) in § 20 the words "March 31, 2021" are replaced by "March 31 of the year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021";

d) in § 21 the words "January 1, 2022" are replaced by "January 1 of the second year following the publication of the results of the population and housing census in the Republic of Bulgaria in 2021".

§ 16. The law shall enter into force on the day of its promulgation in the State Gazette, with the exception of:

1. paragraphs 4 and 7, which shall enter into force on 1 January 2021;

2. paragraph 5, which shall enter into force on December 11, 2020;

3. paragraph 15, item 1 regarding Article 22 of the Local Taxes and Fees Act, which enters into force on April 20, 2019.

The law was adopted by the 44th National Assembly on February 12, 2021 and was sealed with the official seal of the National Assembly.

Speaker of the National Assembly: **Tsveta Karayancheva**